

Amendments to the Specification:

**Please replace the paragraph beginning at page 13, line 19, with the following amended paragraph:**

In case of using the lattice structure, the lattice states  ~~$b_i(n)$~~   $b_i(n)$  have to be recalculated if the lattice coefficients  $k_i$  are changed. This problem does not occur in the direct FIR structure since the filter states are equal to past samples of the input signal and they are independent of the used coefficient set.